

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MONTANA  
BUTTE DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

vs.

JOSEPH GLEN DICKEY,

Defendant.

CR 23–14–BU–DLC

ORDER

Before the Court is United States Magistrate Judge Kathleen L. DeSoto’s Findings & Recommendation Concerning Plea. (Doc. 41.) Because neither party objected, they are not entitled to *de novo* review. 28 U.S.C. § 636(b)(1); *United States v. Reyna-Tapia*, 328 F.3d 1114, 1121 (9th Cir. 2003). Therefore, the Court reviews the Findings and Recommendation for clear error. *McDonnell Douglas Corp. v. Commodore Bus. Mach., Inc.*, 656 F.2d 1309, 1313 (9th Cir. 1981). Clear error exists if the Court is left with a “definite and firm conviction that a mistake has been committed.” *United States v. Syrax*, 235 F.3d 422, 427 (9th Cir. 2000).

Dickey is charged with ten counts of failure to truthfully account for and pay over withholding and F.I.C.A. taxes, in violation of 26 U.S.C. § 7202 (Counts 1–10) and three counts of failure to file employer’s quarterly return and pay tax, in violation of 26 U.S.C. § 7203 (Counts 11–13), as set forth in the Indictment. (Doc.

1.) Judge DeSoto recommends that this Court accept Dickey's guilty plea as to Count 1 and Count 11 after Dickey appeared before her pursuant to Federal Rule of Criminal Procedure 11. The Court finds no clear error in Judge DeSoto's Findings and Recommendation and adopts them in full, including the recommendation to defer acceptance of the Plea Agreement until sentencing when the Court will have reviewed the Plea Agreement and Presentence Investigation Report.

Accordingly, IT IS ORDERED that Judge DeSoto's Findings and Recommendation (Doc. 41) is ADOPTED in full.

IT IS FURTHER ORDERED that Dickey's motion to change plea (Doc. 16) is GRANTED.

IT IS FURTHER ORDERED that Dickey is adjudged guilty as charged in Count 1 and Count 11 of the Indictment.

DATED this 18th day of April, 2024.



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Dana L. Christensen, District Judge  
United States District Court